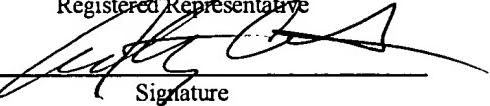


I hereby certify that this correspondence is being deposited with the United States Postal Service, with sufficient postage, as first class mail in an envelope addressed to: MS/AF, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450



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Name of applicant, assignee or
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Our Case No. 9281/3943

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

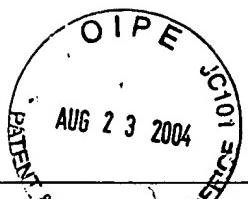
In re Application of:)
Yoshihiro Nishiyama et al.)
Serial No.: 09/834,085) Examiner: Klimowicz, William J.
Filing Date: April 12, 2001) Group Art Unit: 2652
For: THIN FILM MAGNETIC HEAD)
COMPRISING SiON FILM AND)
MANUFACTURING METHOD)
THEREFOR)

AMENDMENT AND RESPONSE TO FINAL OFFICE ACTION

MS/AF
Commissioner for Patents
Alexandria, VA 22313-1450

Dear Sir:

This paper is submitted in response to the Office Action of May 21, 2004. The amendments to the Claims begin on page 2, and the Remarks begin on page 9.

AP/2652
61

CERTIFICATE OF MAILING UNDER 37 C.F.R. § 1.8

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Date: August 19, 2004 Name: Anthony P. Curtis, Ph.D. Signature:

BRINKS
HOFER
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& LIONE

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Yoshihiro Nishiyama et al. Examiner: Klimowicz, William J.
Serial No.: 09/834,085 Art Unit: 2652
Filed: April 12, 2001
For: THIN FILM MAGNETIC HEAD COMPRISING SiON FILM AND
MANUFACTURING METHOD THEREFOR
Attorney Docket No: 9281/3943 Client No. N US00069

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Mail Stop: AF
Commissioner for Patents, P. O. Box 1450
Alexandria, VA 22313-1450

Sir.

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Attached are:

- Transmittal Letter (in duplicate); Amendment and Response to Final Office Action of May 21, 2004 (4p); Copy of Decision Granting Petition of January 24, 2002 (2p); and
 Return Receipt Postcard

Fee calculation:

- No additional fee is required.
 An extension fee in an amount of \$____ for a ____-month extension of time under 37 C.F.R. § 1.136(a).
 An additional filing fee has been calculated as shown below.

	Claims Remaining After Amendment		Highest No. Previously Paid For	Present Extra	Small Entity		Not a Small Entity		
					Rate	Add'l Fee	or	Rate	Add'l Fee
Total		Minus			x \$9=			x \$18=	
Indep.		Minus			x 43=			x \$86=	
First Presentation of Multiple Dep. Claim					+\$145=			+\$290=	
					Total	\$		Total	\$

Fee payment:

- Please charge Deposit Account No. 23-1925 in the amount of \$_____. A copy of this Transmittal is enclosed for this purpose.
 The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Respectfully submitted,

Anthony P. Curtis, Ph.D. (Reg. No. 46,193)
Agent for Applicants

August 19, 2004
Date